

Trends in School Corporation Expenditures By Object
Biannual Financial Report Data
Galileo Charter School (9565)

Frontier School Corporation (8525)	FY 2011	FY 2012	FY 2013	FY 2014	4 Year Compound Annual Growth Rate	Increase from Previous Year
Student Academic Achievement						
Certified Salaries (110)	\$2,650,006	\$2,627,800	\$2,338,923	\$2,275,356	-4%	-3%
Noncertified Salaries (120)	\$177,490	\$232,104	\$227,734	\$268,660	11%	18%
Severance/Early Retirement Pay (213)	\$101,705	\$198,630	\$35,446	\$177,993	15%	402%
Social Security-Certified Employee Retirement (212)	\$197,718	\$189,982	\$180,805	\$174,752	-3%	-3%
Teacher Retirement Fund, After 7-1-95 (216)	\$202,866	\$163,615	\$145,169	\$158,328	-6%	9%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$7,888	\$0	\$0	\$153,000	110%	N/A
Group Health Insurance (222)	\$267,110	\$264,534	\$179,480	\$84,702	-25%	-53%
Equipment (730)	\$30,953	\$27,221	\$2,601	\$74,483	25%	> 500%
Operational Supplies (611)	\$49,316	\$50,084	\$48,920	\$70,624	9%	44%
Pre-2008 object code - temporary salaries (header) (130)	\$53,369	\$57,362	\$53,709	\$68,360	6%	27%
Other Technology Hardware (746)	\$0	\$0	\$0	\$68,053	N/A	N/A
Transfer Tuition to Other School Corporations Within the State (561)	\$46,926	\$43,688	\$68,893	\$61,502	7%	-11%
Improvements Other Than Buildings (715)	\$0	\$0	\$0	\$39,450	N/A	N/A
Textbooks (630)	\$81,558	\$73,914	\$67,471	\$32,502	-21%	-52%
Workers Compensation Insurance (225)	\$7,710	\$9,782	\$12,298	\$29,107	39%	137%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$40,340	\$30,019	\$32,815	\$22,074	-14%	-33%
Social Security-Noncertified Employee Retirement (211)	\$18,922	\$23,122	\$20,096	\$20,133	2%	0%
Other General Supplies (615, 660 to 689)	\$4,840	\$27,436	\$38,970	\$15,846	35%	-59%
Other Purchased Professional and Technical Services (319)	\$17,498	\$40,632	\$31,347	\$15,740	-3%	-50%
Public Employees Retirement Fund (214)	\$10,135	\$16,840	\$15,008	\$15,546	11%	4%
Overtime Salaries (140)	\$13,180	\$17,660	\$14,650	\$14,805	3%	1%
Miscellaneous Objects (876 to 899)	\$1,123	\$945	\$312	\$13,685	87%	> 500%
Travel (580)	\$6,700	\$1,831	\$2,805	\$7,169	2%	156%
Group Accident Insurance (223)	\$7,958	\$7,302	\$6,725	\$4,661	-13%	-31%
Dues and Fees (810)	\$3,616	\$6,900	\$4,133	\$3,014	-4%	-27%
Group Life Insurance (221)	\$4,320	\$4,188	\$4,161	\$2,815	-10%	-32%
Contributions and Donations to Outside Organizations (570)	\$0	\$0	\$0	\$2,180	N/A	N/A
Postage and Postage Machine Rental (532)	\$2,755	\$3,442	\$2,410	\$1,565	-13%	-35%
Periodicals (650)	\$1,140	\$508	\$1,361	\$1,048	-2%	-23%
Purchased Professional and Technical Instructional Programs Improvement Services (312)	\$691	\$1,562	\$488	\$873	6%	79%
Library Books (640)	\$0	\$1,108	\$2,543	\$457	N/A	-82%
Transfer Tuition to Educational Service Agencies Within the State (564)	\$8,807	\$18,692	\$8,898	\$0	-100%	-100%
Computer Hardware (741)	\$1,398	\$46	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$246	\$0	\$0	\$0	-100%	N/A
Unemployment compensation (230)	\$2,337	\$1,092	\$1,113	\$0	-100%	-100%

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Purchased Professional and Technical Instruction Services (311)	\$23,218	\$9,283	\$0	\$0	-100%	N/A
Subawards/Subgrants > \$25,000 - To Other Governmental Units (931)	\$0	\$0	\$67,715	\$0	N/A	-100%
Other Purchased Services (593)	\$1,880	\$0	\$0	\$0	-100%	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$42	\$484	\$0	\$0	-100%	N/A
Student Academic Achievement Total	\$4,045,759	\$4,151,810	\$3,617,000	\$3,878,484	-1%	7%
Student Instructional Support						
Certified Salaries (110)	\$394,718	\$342,705	\$310,427	\$341,695	-4%	10%
Noncertified Salaries (120)	\$99,512	\$105,158	\$110,869	\$108,147	2%	-2%
Group Health Insurance (222)	\$116,595	\$114,410	\$77,613	\$41,261	-23%	-47%
Teacher Retirement Fund, After 7-1-95 (216)	\$35,248	\$32,200	\$26,815	\$29,147	-5%	9%
Social Security-Certified Employee Retirement (212)	\$29,186	\$25,487	\$22,880	\$25,654	-3%	12%
Telephone (531)	\$12,800	\$13,434	\$12,766	\$12,764	0%	0%
Public Employees Retirement Fund (214)	\$8,031	\$10,197	\$10,035	\$11,036	8%	10%
Social Security-Noncertified Employee Retirement (211)	\$6,125	\$6,459	\$6,472	\$7,564	5%	17%
Severance/Early Retirement Pay (213)	\$32,147	\$5,372	\$5,976	\$5,354	-36%	-10%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$4,907	\$1,840	\$1,859	\$3,836	-6%	106%
Workers Compensation Insurance (225)	\$998	\$1,658	\$1,812	\$2,945	31%	63%
Travel (580)	\$1,426	\$404	\$1,383	\$2,739	18%	98%
Other Purchased Professional and Technical Services (319)	\$93	\$977	\$475	\$2,296	123%	383%
Operational Supplies (611)	\$2,361	\$4,359	\$2,722	\$1,011	-19%	-63%
Group Accident Insurance (223)	\$1,192	\$1,164	\$1,080	\$690	-13%	-36%
Group Life Insurance (221)	\$772	\$741	\$726	\$536	-9%	-26%
Official Bond Premiums (525)	\$400	\$400	\$340	\$340	-4%	0%
Dues and Fees (810)	\$858	\$109	\$0	\$0	-100%	N/A
Student Instructional Support Total	\$747,369	\$667,075	\$594,251	\$597,016	-5%	0%
Overhead and Operational						
Noncertified Salaries (120)	\$448,364	\$473,771	\$467,461	\$445,348	0%	-5%
Group Health Insurance (222)	\$77,230	\$71,799	\$159,345	\$272,420	37%	71%
Food Purchases (614)	\$153,428	\$165,127	\$173,053	\$150,921	0%	-13%
Heating and Cooling for Buildings - Gas (622)	\$130,375	\$116,090	\$146,143	\$130,161	0%	-11%
Certified Salaries (110)	\$93,600	\$99,010	\$94,250	\$98,938	1%	5%
Light and Power - Other than Heating and Cooling (625)	\$51,763	\$60,975	\$65,856	\$84,250	13%	28%
Vehicles (731)	\$60,961	\$75,138	\$0	\$81,057	7%	N/A
Purchased Property Services; Repairs and Maintenance Services (430)	\$152,794	\$81,455	\$111,836	\$72,013	-17%	-36%

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Gasoline and Lubricants (613)	\$58,303	\$62,078	\$58,676	\$67,565	4%	15%
Property Insurance, Liability Insurance, and Transportation Insurance (520)	\$46,433	\$51,543	\$50,332	\$64,229	8%	28%
Operational Supplies (611)	\$53,033	\$41,079	\$61,116	\$52,364	0%	-14%
Social Security-Noncertified Employee Retirement (211)	\$34,983	\$37,085	\$36,857	\$44,097	6%	20%
Other Purchased Professional and Technical Services (319)	\$3,783	\$2,092	\$3,779	\$37,693	78%	> 500%
Public Employees Retirement Fund (214)	\$24,303	\$33,033	\$25,537	\$36,519	11%	43%
Utility Services Water and Sewage (411)	\$13,901	\$13,345	\$14,349	\$18,269	7%	27%
Other Group Insurance - dental, vision, accident, long term disability (224)	\$8,476	\$19,910	\$15,155	\$15,662	17%	3%
Workers Compensation Insurance (225)	\$4,622	\$5,525	\$5,575	\$13,106	30%	135%
Teacher Retirement Fund, After 7-1-95 (216)	\$3,603	\$9,956	\$14,189	\$11,181	33%	-21%
Board Members Compensation (115)	\$10,250	\$11,884	\$10,000	\$10,000	-1%	0%
Social Security-Certified Employee Retirement (212)	\$9,493	\$11,566	\$11,492	\$9,173	-1%	-20%
Purchased Professional and Technical Board of Education Services (318)	\$5,000	\$6,420	\$5,220	\$7,500	11%	44%
Purchased Professional and Technical Data Processing Services (316)	\$13,686	\$14,417	\$7,890	\$6,928	-16%	-12%
Severance/Early Retirement Pay (213)	\$4,687	\$32,475	\$5,959	\$4,760	0%	-20%
Dues and Fees (810)	\$4,543	\$4,321	\$3,271	\$4,107	-2%	26%
Utility Services Removal of Refuse and Garbage (412)	\$4,193	\$4,837	\$3,241	\$3,480	-5%	7%
Tires and Repairs (612)	\$1,951	\$1,273	\$3,932	\$3,040	12%	-23%
Advertising (540)	\$3,330	\$2,614	\$3,655	\$2,704	-5%	-26%
Telephone (531)	\$2,116	\$2,546	\$2,474	\$2,477	4%	0%
Purchased Professional and Technical Staff Services (314)	\$1,357	\$3,292	\$3,322	\$2,402	15%	-28%
Pre-2008 object code - temporary salaries (header) (130)	\$3,124	\$8,262	\$2,072	\$2,107	-9%	2%
Equipment (730)	\$7,167	\$3,639	\$1,587	\$1,859	-29%	17%
Travel (580)	\$2,178	\$3,920	\$2,750	\$1,466	-9%	-47%
Group Life Insurance (221)	\$879	\$740	\$832	\$701	-6%	-16%
Postage and Postage Machine Rental (532)	\$2,541	\$1,746	\$1,776	\$684	-28%	-61%
Textbooks (630)	\$520	\$383	\$565	\$640	5%	13%
Group Accident Insurance (223)	\$981	\$844	\$976	\$591	-12%	-40%
Official Bond Premiums (525)	\$328	\$434	\$361	\$388	4%	7%
Bank Service Charges (871)	\$0	\$0	\$4	\$222	N/A	> 500%
Miscellaneous Objects (876 to 899)	\$13,804	\$147	\$62	\$75	-73%	22%
Teacher Retirement Fund, Prior to 7-1-95 (215)	\$3,506	\$1,743	\$0	\$0	-100%	N/A
Purchased Services; Student Transportation Services (510)	\$18,159	\$22,335	\$34,650	\$0	-100%	-100%
Student Transportation Purchased From Another School Corporation Within The State (511)	\$0	\$11,460	\$0	\$0	N/A	N/A
Seldom or Non-Recurring Purchases (873)	\$0	\$563	\$0	\$0	N/A	N/A
Unemployment compensation (230)	\$1,950	\$2,349	\$3,312	\$0	-100%	-100%

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Overhead and Operational Total	\$1,535,698	\$1,573,220	\$1,612,909	\$1,761,095	3%	9%
Nonoperational						
Purchased Property Services; Construction Services (450)	\$55,658	\$52,784	\$338,535	\$1,488,003	127%	340%
Redemption of Principal (831)	\$45,360	\$647,860	\$55,741	\$1,222,198	128%	> 500%
Other Purchased Professional and Technical Services (319)	\$132,853	\$53,578	\$76,013	\$112,891	-4%	49%
Equipment Purchases over the LEA's Capitalization Threshold (735)	\$0	\$0	\$0	\$111,711	N/A	N/A
Equipment (730)	\$117,065	\$178,564	\$167,734	\$77,969	-10%	-54%
Buildings (720)	\$31,634	\$1,581	\$960	\$75,677	24%	> 500%
Noncertified Salaries (120)	\$36,549	\$49,837	\$57,925	\$58,023	12%	0%
Interest on Bonds or Notes (832)	\$6,188	\$4,580	\$2,744	\$42,857	62%	> 500%
Certified Salaries (110)	\$62,859	\$48,016	\$37,322	\$37,296	-12%	0%
Purchased Property Services; Rentals (440)	\$28,289	\$29,146	\$29,961	\$28,880	1%	-4%
Miscellaneous Objects (876 to 899)	\$34,389	\$0	\$0	\$7,200	-32%	N/A
Social Security-Noncertified Employee Retirement (211)	\$2,695	\$2,623	\$4,051	\$4,439	13%	10%
Workers Compensation Insurance (225)	\$1,493	\$1,913	\$2,106	\$3,927	27%	86%
Social Security-Certified Employee Retirement (212)	\$4,809	\$3,673	\$2,872	\$2,841	-12%	-1%
Awards (875)	\$1,000	\$0	\$2,000	\$1,000	0%	-50%
Seldom or Non-Recurring Purchases (873)	\$393	\$0	\$440	\$200	-16%	-55%
Improvements Other Than Buildings (715)	\$13,884	\$23,584	\$2,381	\$34	-78%	-99%
Other General Supplies (615, 660 to 689)	\$1,249,614	\$627,571	\$1,184,000	\$0	-100%	-100%
Operational Supplies (611)	\$718	\$0	\$0	\$0	-100%	N/A
Nonoperational Total	\$1,825,450	\$1,725,309	\$1,964,785	\$3,275,147	16%	67%
Grand Total	\$8,154,276	\$8,117,415	\$7,788,945	\$9,511,741	4%	22%